IN THE CLAIMS:

Kindly amend claims 1-16 as follows:

1. (Currently Amended) A process for producing a microgel having a mean particle size of 0.1-1,000 μm, the ~~microgel being prepared by a~~ process comprising:

dissolving in an aqueous solvent a hydrophilic compound capable of forming a gel,

causing the resultant mixture to form a gel, and

pulverizing the gel into a microgel having a mean particle size of 0.1-1,000 μm.

2. (Currently Amended) ~~A microgel having a mean particle size of 0.1-1,000 μm, the microgel being prepared by a~~ The process according to claim 1, wherein the ~~comprising dissolving in an aqueous solvent a~~ hydrophilic compound capable of forming a gel and a viscosity increasing compound incapable of forming a gel~~, causing the resultant mixture to form a gel, and pulverizing the gel into a microgel having a mean particle size of 0.1-1,000 μm~~ are dissolved in the aqueous solvent.

3. (Currently Amended) The process according to ~~microgel of~~ claim ~~2~~ 1, wherein the ~~viscosity increasing compound incapable of forming a gel is one or more viscosity increasing compounds~~ hydrophilic compound capable of forming a gel is one or more hydrophilic compounds selected from the group consisting of ~~xanthan gum, succinoglycan, polyacrylic acid, polyethylene glycol, polyacrylamide, and a polyalkylacrylamide/polyacrylamide copolymer~~ agar, carageenan gum, curdlan, gelatin, gellan gum, and alginic acid.

4. (Currently Amended) The ~~microgel~~ process according to ~~of~~ claim 1, wherein the viscosity increasing ~~hydrophilic~~ compound ~~capable~~ incapable of forming a gel is one or more viscosity increasing ~~hydrophilic~~ compounds selected from the group consisting of ~~agar, carrageenan, curdlan,~~

~~gelatin, gellan gum, and alginic acid~~ xanthan gum, succinoglycan, polyacrylic acid, polyethylene glycol, polyacrylamide, and a polyalkylacrylamide/polyacrylamide copolymer.

5. (Currently Amended) The process according to ~~microgel of~~ claim 1, ~~which has a viscosity of 2,000-1,000,000 mPa.s (B-type viscometer, 25°C)~~ wherein the gel is pulverized into a microgel having a mean particle size of 1 to 300 μm.

6. (Currently Amended) ~~A~~ The process according to claim 1, ~~for producing a microgel having a mean particle size of 0.1-1,000 μm, which process comprises dissolving in an aqueous solvent a hydrophilic compound capable of forming a~~ wherein the gel~~, causing the resultant mixture to form a gel, and pulverizing the gel into a microgel having a mean particle size of 0.1-1,000 μm~~ has a viscosity of 2,000-1,000,000 mPa·s (B-type viscometer, 25°C).

7. (Currently Amended) A process for producing ~~a microgel having a mean particle size of 0.1-1,000 μm,~~ an external composition, ~~which~~ said process comprising ~~comprises~~:

dissolving in an aqueous solvent a hydrophilic compound capable of forming a gel and a viscosity increasing compound incapable of forming a gel,

causing the resultant mixture to form a gel, ~~and~~

pulverizing the gel into a microgel having a mean partice size of 0.1-1,000 μm; and

mixing the microgel with a pharmaceutical ingredient and/or a salt to obtain the external composition.

8. (Currently Amended) The ~~external composition comprising a microgel of~~ process according to claim ~~1~~ 7, wherein the pharmaceutical ingredient is one or more pharmaceutical ingredients selected from the group consisting of vitamins, anti-inflammatory agents, antibacterial agents, and whitening ingredients.

9. (Currently Amended) The ~~external composition of~~ process according to claim ~~8~~ 7, ~~further comprising a~~ wherein the pharmaceutical ingredient ~~and/or a salt~~ is one or more whitening ingredients selected from the group consisting of L-ascorbic acid, an L-ascorbic acid derivative, arbutin, glutathione, tranexamic acid, a tranexamic acid derivative, a placenta extract, and a vegetable extract exhibiting whitening effect.

10. (Currently Amended) The ~~external composition of~~ process according to claim ~~9~~ 7, wherein the ~~pharmaceutical ingredient is a whitening ingredient~~ external composition contains 0.1 to 20 mass% of the pharmaceutical ingredient and/or the salt.

11. (Currently Amended) The ~~external composition to~~ process according to claim ~~10~~ 7, wherein the ~~whitening ingredient is one or more whitening ingredients selected from the group consisting of L-ascorbic acid, an L-ascorbic acid derivative, arbutin, glutathione, tranexamic acid, a tranexamic acid derivative, a placenta extract, and a vegetable extract exhibiting whitening effect~~ external composition is a cosmetic composition.

12. (Currently Amended) The external composition of claim 9, wherein the amount of the pharmaceutical ingredient and/or the salt is 0.01-20 mass % of the total of the composition.

13. (Currently Amended) The ~~external composition of~~ process according to claim ~~8~~ 7, ~~which is a cosmetic composition~~ wherein the hydrophilic compound capable of forming a gel and a viscosity increasing compound incapable of forming a gel are dissolved in the aqueous solvent.

14. (Currently Amended) The ~~external composition of~~ process according to claim ~~8~~ 7, ~~which is a hair dye~~ wherein the hydrophilic compound capable of forming a gel is one or more hydrophilic compounds selected from the group consisting of agar, carrageenan, curdlan, gelatin, gellan gum, and alginic acid.

15. (Currently Amended) The ~~microgel of~~ process according to claim ~~2~~ 7, wherein the ~~hydrophilic~~ viscosity increasing compound ~~capable~~ incapable of forming a gel is one or more ~~hydrophilic~~ viscosity increasing compounds selected from the group consisting of ~~agar, carrageenan, curdlan, gelatin, gellan gum, and alginic acid~~ xanthan gum, succinoglycan, polyacrylic acid, polyethylene glycol, polyacrylamide, and a polyalkylacrylamide/polyacrylamide copolymer .

16. (Currently Amended) The ~~microgel of~~ process according to claim ~~2~~ 7, ~~which has a viscosity of 2,000-1,000,000 mPa.s (B-type viscometer, 25°C)~~ wherein the gel is pulverized into a microgel having a mean particle size of 1 to 300 μm.

Kindly add new claim 17 as follows:

17. (New) The process according to claim 7, wherein the gel has a viscosity of 2,000-1,000,000 mPa·s (B-type viscometer, 25°C).